

## **AGENDA**

Call to Order

Opportunity for Public Comment

Staff Reports

1. Approval of Minutes
  - a. December 2, 2019

### **Old Business**

### **New Business**

2. Comprehensive Annual Financial Report – Year Ended June 30, 2019
3. Proposed Salary Transfers – FY 2019/20

Communications/Other Business/Future Agenda Items

Adjournment

## MEMO

**To:** Finance Committee  
**CC:** John C. Carrington, Interim Town Manager  
**From:** Cherie Trahan, Director of Finance  
**Date:** January 2, 2020  
**Subject:** Farm Viability Grant Balance

### Introduction

A question came up at the December 2, 2019 Finance Committee meeting regarding the negative balance in the 270 Fund for the Farm Viability Grant. Per the report dated November 19, 2019 the balance was (\$31,868.51). Why is this?

270 Fund Analysis 11/19/2019						
			Balance			Balance
	Activity	Responsible	7/1/2019	Revenues	Expenditures	11/19/2019
62263	Special Education Grants/Tuition	S. Patwa/C. Trahan	471,232.44	5,499.82	(762.42)	475,969.84
62265	Preschool Tuition	S. Patwa/C. Trahan	51,592.34	-	-	51,592.34
62272	Crepeau MMS Spec. ED.	S. Patwa/C. Trahan	991.40	-	-	991.40
62275	Early Childhood Fund	P. Schneider	4,113.39	-	(541.33)	3,572.06
62276	Goodwin Greenhouse Fund	S. Muirhead	205.12	-	-	205.12
62278	Mohegan Tribe Challenge	M. Seal	360.12	-	-	360.12
62280	Graustein Memorial Fund	P. Schneider	8.55	-	-	8.55
62282	MPS Birthday Book Buddies	K. Lyman	5,608.40	-	-	5,608.40
62283	Tim Quinn Music Program	K. Lyman	121.77	-	-	121.77
62286	AASL Research Grant-Bark if you car	K. Lyman	40.00	-	-	40.00
62289	Mary Turcotte Fund	K. Lyman	855.00	-	-	855.00
62291	CAS Foundation-Endowment/Flanaga	K. Lyman	140.00	-	-	140.00
62292	Southeast Buddy Bench	K. Lyman	227.77	-	-	227.77
62294	NE Dairy & Food Council Grant	K. Lyman	389.54	-	-	389.54
62297	IMLS Sparks Grant	K. Lyman	5.07	-	-	5.07
62410	Rachel Leclerc Spec. Education Fund	K. Lyman	1,112.02	-	-	1,112.02
63104	Farm Viability Grant	K. Lyman	-	(31,868.51)	-	(31,868.51)
63403	Suzuki	B. Vaughn/BOE	31,895.90	10,900.00	(7,279.87)	35,516.03
63404	Dorothy C. Goodwin Program	S. Muirhead	554.90	-	-	554.90
63405	School Use Fund (62609)	K. Lyman	8,871.16	-	-	8,871.16
84135	Town Square	C. vanZelm	13,265.73	-	-	13,265.73
			829,687.56	213,288.89	(158,602.51)	1,052,417.52

### Explanation

FY 2018/19 program expenditures were \$31,868.51. The Farm Viability Grant is a reimbursement-type grant, meaning that after we incur the expenses, we are reimbursed for valid expenses up to the grant amount. As of June 30, 2019 we had not received a reimbursement for these expense. Generally accepted accounting principles require that we book a receivable at yearend. This resulted in a program balance of zero. In FY 19/20, the accrual is reversed in anticipation of receiving the grant funding. We have not yet received the grant payment, therefore the program balance is (\$31,868.51). Once the grant is received, it will offset this negative balance.

Town Council – Finance Committee

2020 Meeting Schedule

Monday	-	January 13, 2020
Monday	-	February 10, 2020
Monday	-	March 9, 2020
Monday	-	April 13, 2020
Monday	-	May 11, 2020
Monday	-	June 8, 2020
Monday	-	July 13, 2020
Monday	-	August 10, 2020
Monday	-	September 14, 2020
<b>Tuesday</b>	-	October 13, 2020 (Columbus Day observed on Monday)
Monday	-	November 9, 2020
Monday	-	December 14, 2020

Unless otherwise indicated the Finance Committee will meet the second Monday of each month. All Regular Meetings will begin at 6:00 p.m.

## DRAFT MINUTES

Members Present: Kochenburger (Chair), Shaiken

Other Council Members Present: None

Staff Present: Carrington, Trahan

Guests: None

1. Meeting called to order at 6:00 pm
2. Approval of minutes for October 15, 2019

***Shaiken moved and Kochenburger seconded to approve the minutes of October 15, 2019 as presented. Motion so passed with Kochenburger in favor and Shaiken abstaining.***

3. Opportunity for Public Comment – None
4. Staff Reports – None

5. Health Insurance Fund Reserve Policy – Finance Director Trahan reviewed the proposed policy highlighting the purpose, applicability, target range, and maintenance of the fund balance.

***Shaiken moved and Kochenburger seconded to recommend the Town Council approve the Health Insurance Reserve Policy as presented. Motion passed unanimously.***

6. Financial Statements dated September 30, 2019 – Trahan gave an overview of the financial statements and answered questions from the Committee.

***Shaiken moved and Kochenburger seconded to recommend the Town Council accept the Financial Statements dated September 30, 2019. Motion passed unanimously.***

7. 2020 Regular Meeting Schedule - .The Committee discussed the proposed meeting schedule for 2020 and agreed to meet on the second Monday of each month at 6:00pm. The Committee agreed to hold a special meeting if there is not enough time during a regular meeting to complete their business.

***Shaiken moved and Kochenburger seconded to approve the 2020 Regular Meeting schedule for the second Monday of the month at 6:00pm for calendar year 2020. Motion passed unanimously.***

8. Communications/Other Business/Future Agenda Items
9. Adjournment. The meeting adjourned at 6:59 pm.

Respectfully submitted: Cherie Trahan, Director of Finance





**Town of Mansfield  
Agenda Item Summary**

**To:** Town Council  
**From:** John C. Carrington, Interim Town Manager  
**Date:** January 13, 2020  
**Re:** Comprehensive Annual Financial Report – FY 2018/19

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**Subject Matter/Background**

Attached please find the Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2019, along with the State and Federal Single Audit Reports. The Finance Committee will review this item at its meeting on January 13, 2020.

**Recommendation**

If the Finance Committee recommends acceptance of the Comprehensive Annual Financial Report and the State and Federal Single Audit Reports for the year ended June 30, 2019, the following motion would be in order:

*Move, effective January 13, 2020, to accept the Comprehensive Annual Financial Report and the State and Federal Single Audit Reports for the year ended June 30, 2019, as endorsed by the Finance Committee.*

**Attachments**

- 1) Comprehensive Annual Financial Report – Year Ended June 30, 2019
- 2) State Single Audit Report – June 30, 2019
- 3) Federal Single Audit Report – June 30, 2019



**Town of Mansfield  
Agenda Item Summary**

**To:** Town Council  
**From:** John C. Carrington, Interim Town Manager  
**CC:** Cherie Trahan, Director of Finance  
**Date:** January 13, 2020  
**Re:** Proposed FY 2019/20 Salary Transfers

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**Subject Matter/Background**

Attached please find the recommended salary budget transfers for FY 2019/20, as well as an explanatory memorandum from the Director of Finance. The Finance Committee will review this item at its meeting on January 13, 2020.

**Recommendation**

If the Finance Committee recommends acceptance of the salary transfers and the Town Council supports this recommendation, the following motion is in order:

*Move, effective January 13, 2020, to approve the Salary Transfers for FY 2019/20, as presented by the Director of Finance in her correspondence dated January 9, 2020.*

**Attachments**

- 1) C. Trahan Re: Salary Transfers for FY 2019/20
- 2) Town of Mansfield, Salary Transfers FY 2019/20

**MEMO**

**To:** John Carrington, Interim Town Manager  
**CC:** Alicia Ducharme, Budget Analyst  
**From:** Cherie Trahan  
**Date:** January 9, 2020  
**Subject:** Salary Budget Transfers – FY 2019/20

The proposed salary budget transfers for fiscal year 2019/2020 are listed below. A brief description of the requested transfers over \$1,000 is detailed below by department. As you may recall, we budgeted step increases, wage increases, and an increase in the MERS rate in Contingency for this fiscal year. We are now moving these funds out of Contingency for those increases to the department budgets. Also included are increases due to resignations, job reclassifications and decreases due to short-term disability and workers' comp leave, and a delay in hiring in positions. The most significant change is an increase in the Municipal Management/Human Resources Department to cover the cost of the resignations of the Town Manager and the Assistant Town Manager and the interim staff. Overall, the net increase to the budget is covered by the amount appropriated in Contingency, leaving a balance of \$139,290 in Contingency for future use.

- Municipal Management – Increase - \$150,980– Increase is primarily due to the resignation of the Town Manager and Assistant Town Manager along with a payout of earned time for the Human Resource Specialist and the cost of the interim staffing for those three positions.
- Town Clerk – Decrease - \$2,680 – Cost of living increase and step increases are offset by an unanticipated resignation within the department and the position being filled at a lower rate than budgeted.
- Revenue Collections – Increase \$3,730 – Increase is due to cost of living and step increases that were budgeted in Contingency have now been moved to the department.
- Property Assessment – Increase \$5,480 – Increase is due to cost of living increase that was budgeted in Contingency has now been moved to the department.
- Police Services – Increase \$1,000 – Increase is due to cost of living and step increases that were budgeted in Contingency have now been moved to the department.
- Animal Control – Decrease \$4,080 – The cost of living and step increases for this department is offset by a reduction in hours worked by part-time staff.
- Fire Marshal – Increase \$3,370 – Increase is due to cost of living increases that were budgeted in Contingency has now been moved to the department.
- Fire & Emergency Services – Increase \$15,290 – Increase is due to cost of living and step increases. This increase is offset from savings from the vacancy for the Administrative Services Specialist position and hiring that position at a lower rate than budgeted.

- Emergency Management – Increase \$1,570 – Increase is due to cost of living increases that were budgeted in Contingency has now been moved to the department.
- Public Works/Equipment Maintenance – Decrease \$31,080 – Cost of living and step increases are offset by savings for the Public Works Director position which is being filled in the interim by the Town Engineer at a lower rate than budgeted, the delay in hiring the Arborist Crew Leader, and short-term disability and workers' comp claims.
- Engineering – Decrease \$97,350 – Cost of living increases are decreased by savings from a short-term disability claim and salary savings for the Town Engineer position who is the Interim Director of Public Works and being charged to the Public Works budget.
- Building/Housing Inspection – Increase \$35,880 – Increase is primarily due to the Part-time Housing Inspector being reclassified to a full-time Code Enforcement Officer and the cost of living and step increases have now been moved to the department from Contingency. This change was part of a restructure with the Planning department.
- Human Services – Increase \$10,210– This increase is due to cost of living and step increase that were budgeted in Contingency have now been moved to the department..
- Library Services – Increases \$15,920– This increase is due to cost of living and step increases that were budgeted in Contingency have now been moved to the department.
- Planning Administration – Decrease \$66,070 – The cost of living and step increases have been offset by the elimination of the Assistant Planner position.
- Employee Benefits – Increase \$148,350 – Increase is due to the cost of living and step increases and the increase to the MERS rate which were all budgeted in Contingency have been moved to the department.

## **Attachments**

1. Salary Transfers FY 2019/2020



**TOWN OF MANSFIELD**  
**SALARY TRANSFERS**  
**FY 2019/2020**

ACCOUNT NUMBER	DEPT	OBJECT	APPROP	ESTIMATED	INCREASE	(DECREASE)	ADJUSTED APPROP
111 12200 51601 06	MuniMgm/Person	Regular	289,170	410,850	121,680	-	410,850
111 12200 51605 06	MuniMgm/Person	PT-NB	-	26,900	26,900	-	26,900
111 12200 51607 06	MuniMgm/Person	Overtime	-	2,400	2,400	-	2,400
111 15100 51201 06	Town Clerk	Regular - CSEA	108,190	103,380	-	(4,810)	103,380
111 15100 51601 06	Town Clerk	Regular	81,790	83,920	2,130	-	83,920
111 16300 51201 06	Revenue Coll	Regular - CSEA	149,380	153,110	3,730	-	153,110
111 16402 51201 06	Property Assessm	Regular - CSEA	222,460	227,940	5,480	-	227,940
111 21200 51201 06	Police Services	Part-time B CSEA	39,580	40,580	1,000	-	40,580
111 21300 51202 13	Animal Cntrl	Regular - CSEA	63,640	64,330	690	-	64,330
111 21300 51605 13	Animal Cntrl	Part-time NB	54,410	49,640	-	(4,770)	49,640
111 22101 51201 06	Fire Marshal	Regular - CSEA	13,230	13,560	330	-	13,560
111 22101 51601 06	Fire Marshal	Regular	122,320	125,360	3,040	-	125,360
111 22160 51046 16	Fire & Emer Svc	Ambulance Services Fun	(47,360)	(40,590)	6,770	-	(40,590)
111 22160 51201 16	Fire & Emer Svc	Regular - CSEA	57,310	42,580	-	(14,730)	42,580
111 22160 51501 16	Fire & Emer Svc	Regular	1,113,300	1,114,910	1,610	-	1,114,910
111 22160 51503 16	Fire & Emer Svc	Part-time	223,500	230,320	6,820	-	230,320
111 22160 51505 16	Fire & Emer Svc	Overtime 1 and 1/2	259,160	265,890	6,730	-	265,890
111 22160 51601 16	Fire & Emer Svc	Regular	119,180	122,150	2,970	-	122,150
111 22160 51603 16	Fire & Emer Svc	Temporary	-	5,120	5,120	-	5,120
111 23100 51201 06	Emer Mgmt	Regular - CSEA	13,230	13,560	330	-	13,560
111 23100 51601 06	Emer Mgmt	Regular	50,000	51,240	1,240	-	51,240
111 30200 51201 07	Public Works	Reguar - CSEA	81,750	83,770	2,020	-	83,770
111 30200 51401 07	Public Works	Regular-Operations	1,040,170	1,031,270	-	(8,900)	1,031,270
111 30200 51601 07	Public Works	Regular	243,100	214,490	-	(28,610)	214,490
111 30200 52213 07	Public Works	Meal Reimbursement	-	7,000	7,000	-	7,000
111 30600 51601 07	Equip Maintenanc	Regular	196,460	193,870	-	(2,590)	193,870
111 30700 51201 06	Engineering	Regular - CSEA	176,070	78,720	-	(97,350)	78,720
111 30800 51201 06	Building Insp	Regular - CSEA	133,220	182,730	49,510	-	182,730
111 30800 51601 06	Building Insp	Regular	182,930	191,220	8,290	-	191,220
111 30800 51605 06	Building Insp	Part time NB	51,110	29,190	-	(21,920)	29,190
111 30900 51601 06	Facilities Manage	Regular	113,480	116,310	2,830	-	116,310
111 30900 51201 06	Facilities Manage	Regular - CSEA	37,860	34,400	-	(3,460)	34,400
111 42100 51201 06	Human Services	Regular - CSEA	508,980	513,320	4,340	-	513,320
111 42100 51601 06	Human Services	Regular	113,030	115,210	2,180	-	115,210
111 42100 51602 06	Human Services	Part-time (B)	70,210	72,220	2,010	-	72,220
111 42100 51605 06	Human Services	Part-time (NB)	54,820	56,500	1,680	-	56,500
111 43100 51201 08	Library Adm	Regular - CSEA	156,560	160,440	3,880	-	160,440
111 43100 51601 08	Library Adm	Regular	374,040	383,580	9,540	-	383,580
111 43100 51605 08	Library Adm	Part time NB	92,370	94,870	2,500	-	94,870
111 51100 51201 06	Planning Adm	Regular - CSEA	135,430	94,160	-	(41,270)	94,160
111 51100 51201 06	Planning Adm	Regular	152,860	122,150	-	(30,710)	122,150
111 51100 51603 06	Planning Adm	Temporary	-	5,910	5,910	-	5,910
111 71000 51046 06	Employee Benefit	Ambulance Services Fun	(10,200)	(9,390)	810	-	(9,390)
111 71000 51054 06	Employee Benefit	Transportation Grant Dec	(4,270)	(4,830)	-	(560)	(4,830)
111 71000 52001 06	Employee Benefit	Social Security	427,500	431,700	4,200	-	431,700
111 71000 52003 06	Employee Benefit	MERS	624,880	735,410	110,530	-	735,410
111 71000 52007 06	Employee Benefit	Medicare	109,220	109,260	40	-	109,260
111 71000 52011 06	Employee Benefit	Fire MERS	242,300	276,730	34,430	-	276,730
111 71000 52013 06	Employee Benefit	PT-NB	20,440	19,520	-	(920)	19,520
111 73000 56312 06	Contingency		329,360	139,290	-	(190,070)	139,290
			8,586,170	8,586,170	450,670	(450,670)	8,586,170